COURSE OUTLINE OF RECORD

Number: ACCT G130  
TITLE: Computerized Accounting

ORIGINATOR: Alice Rivera  
EFF TERM: Fall 2014

FORMERLY KNOWN AS:  
DATE OF OUTLINE/REVIEW: 02-19-2014

CROSS LISTED COURSE:  
TOP NO: 0502.00

COURSE OUTLINE OF RECORD

SEMESTER UNITS: 3.0
HRS LEC: 54.0  
HRS LAB: 0.0  
HRS OTHER: 0.0

CONTACT HRS TOTAL: 54.0
STUDY NON-CONTACT HRS RECOMMENDED: 108.0

CATALOG DESCRIPTION:
This course uses a computerized, integrated financial accounting system to record financial information. Subjects include journals, ledgers, budgets, sales and purchasing transactions, accounts payable, accounts receivable, and payroll as they are used in accounting information systems. Microsoft Excel is also used to prepare and analyze financial statements.

JUSTIFICATION FOR COURSE:

PREREQUISITES:

COREQUISITES:

ADVISORIES:

ASSIGNED DISCIPLINES:
  Accounting

MATERIAL FEE: Yes [ ] No [X] Amount: $0.00

CREDIT STATUS: Noncredit [ ] Credit - Degree Applicable [X] Credit - Not Degree Applicable [ ]

GRADING POLICY: Pass/No Pass [X]  Standard Letter [X]  Not Graded [ ]  Satisfactory Progress [ ]

OPEN ENTRY/OPEN EXIT: Yes [ ] No [X]

TRANSFER STATUS: CSU Transferable[ ]  UC/CSU Transferable[ ]  Not Transferable[ ]

BASIC SKILLS STATUS: Yes [ ] No [X]  LEVELS BELOW TRANSFER: Not Applicable

CALIFORNIA CLASSIFICATION CODES: Y - Not Applicable

NON CREDIT COURSE CATEGORY: Y - Not applicable, Credit Course

OCCUPATIONAL (SAM) CODE: C

REPEATABLE ACCORDING TO STATE GUIDELINES: No [X]  Yes [ ] NUMBER REPEATS:

REQUIRED FOR DEGREE OR CERTIFICATE: No [ ] Yes [X]
  Accounting(Associate in Arts)
  Small Business Management Option(Certificate of Achievement)
  Staff Accountant Option(Certificate of Achievement)

GE AND TRANSFER REQUIREMENTS MET:
Degree Applicable
  AA Degree Applicable
PROGRAM LEVEL LEARNING OUTCOME(S) Supported by this course:

prepare the four basic financial statements.

Process and apply accounting transaction analysis into an accounting system.

Prepare the four basic financial statements.

process and apply accounting transaction analysis into an accounting system.

COURSE LEVEL STUDENT LEARNING OUTCOME(S) Supported by this course:

1. Perform accounting functions using accounting information systems and Microsoft Excel.
2. Prepare financial statements and compile financial reporting packages using accounting applications and spreadsheets.
3. Perform financial analysis and conduct performance evaluation by executing utilities and capabilities in accounting applications and executing spreadsheet algorithms.

COURSE OBJECTIVES:

1. Perform accounting functions using accounting information systems and Microsoft Excel.
2. Prepare financial statements and compile financial reporting packages using accounting applications and spreadsheets.
3. Perform financial analysis and conduct performance evaluation by executing utilities and capabilities in accounting applications and executing spreadsheet algorithms.

COURSE CONTENT:

LECTURE CONTENT:

A. The accounting cycle of a service business and bank reconciliation
   1. Chart of accounts
   2. General journal
   3. Reports
   4. Financial statements
   5. Bank reconciliation
B. Accounting cycle of a merchandising business
   1. Vendor and customer maintenance
   2. General journal
   3. Purchase journal
   4. Cash payments journal
   5. Sales journal
   6. Cash receipts journal
C. Voucher system and budgeting
   1. Vouchers journal
   2. Check
D. Accounts payable
   1. Purchase order processing
   2. Inventory control
E. Accounts receivable
   1. Sales order processing
   2. Inventory valuation
   3. Sales and sales return transactions
F. Fixed assets
1. Depreciation methods
2. Fixed assets data maintenance

G. Payroll
1. Payroll reports
2. Payroll transactions

H. Partnerships and corporations
1. Partnerships
2. Corporations
3. Reports

I. Financial statement analysis
1. Financial statement analysis reports
2. Financial analysis reports

J. Departmentalized accounting
1. Chart of accounts
2. Accounting system setup Lab Content: The student will record accounting transactions, prepare financial statements, indirect cash flow statements, and ratio analyses using Microsoft Excel.

METHODS OF INSTRUCTION:

A. Lecture:
B. Lab:
C. Online:

INSTRUCTIONAL TECHNIQUES:

COURSE ASSIGNMENTS:

Reading Assignments

Text
Websites

Out-of-class Assignments

Student will prepare financial analysis, and ratio analyses in order to explain management decisions based on the data obtained from these statements.

Writing Assignments

Students will prepare accounting records and financial documents using completed databases to analyze data for decision making.

METHODS OF STUDENT EVALUATION:

Midterm Exam
Final Exam
Short Quizzes
Written Assignments
Essay Examinations
Objective Examinations
Report
Projects (ind/group)
Problem Solving Exercises
Oral Presentations
Skills Demonstration

Demonstration of Critical Thinking:

Student will prepare financial analysis, ratio analyses, and indirect cash flow statements in order to explain management decisions based on the data obtained from these statements.
Required Writing, Problem Solving, Skills Demonstration:

Students will prepare accounting records and financial documents using completed databases to analyze data for decision making.

TEXTS, READINGS, AND RESOURCES:

TextBooks:

Other:
1. Instructor prepared syllabus as appropriate.

LIBRARY:

Adequate library resources include:

Comments:

Attachments:

[Attached Files](#)